

CITY OF ROSLYN
Kittitas County, Washington
January 1, 1994 through December 31, 1995

Schedule Of Findings

1. Traffic Citations Should Be Audited Monthly In Accordance With RCW 46.64.010

During our review of the police department's citations, we noted that the citations are not being audited monthly as per RCW 46.64.010 which states in part:

Every record of traffic citations required in this section shall be audited monthly by the appropriate fiscal officer of the government agency to which the traffic enforcement agency is responsible.

Auditing the statements monthly helps to ensure proper reporting and that citations are not missing.

We recommend the city police department audit the citations monthly to be in compliance with RCW 46.64.010.

2. The Police Department Should Record Citations In A Log When They Are Issued To Officers

During our review of the police department's citations, we noted that unused citation books are not logged as the books are issued to the officers.

The American Institute of Certified Public Accountants in its *Codification of Statements on Auditing Standards*, AU 320 states in part 27:

Accounting controls comprise the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records

Keeping a log of citations, allows the department to track citations and ensure that no citations are missing.

We recommend that all unused citation books be recorded in a log when issued to the officers.

3. Controls Over The Evidence Held For Trial Should Be Established

During our review of the police department's evidence room we noted the following internal control weaknesses:

- a. There is no system in place for tracking evidence.
- b. Evidence is not disposed of after the case has been adjudicated.
- c. The keys to the evidence locker are on the city's master lock list which means the evidence room is accessible to other city employees not related to the police department.

The Washington Association of Sheriffs and Police Chiefs (WASPC) Manual) *WASPC Accreditation Program*, 2nd Edition, by Dr. Robert Landon, Section 35) COLLECTION AND PRESERVATION OF EVIDENCE emphasizes the need for controlling items placed under the supervision of the police department. Section 35.1 requires the agency to have written procedures for collection, identification, preservation, and transmittal of evidentiary items. At 35.2, the WASPC manual further requires the agency to establish a system for the secure and proper recording, storage, classification, retrieval, and disposition of all evidentiary, recovered, and found property under the protective custody of the agency.

The internal control weaknesses are attributable to the lack of written policies and procedures and inconsistently applied practices.

Without proper internal controls, the police department cannot adequately safeguard evidence room property and ensure adherence to procedures over its disposition.

We recommend that the city develop written policies and procedures governing the disposition of evidence room property and that they be consistently followed.

We also recommend that evidence be locked in a secure place with access limited to the police chief and the mayor.